

STATE OF TENNESSEE

Office of the Attorney General



**ROBERT E. COOPER, JR.**  
ATTORNEY GENERAL AND REPORTER

**LUCY HONEY HAYNES**  
CHIEF DEPUTY ATTORNEY GENERAL

P.O. BOX 20207, NASHVILLE, TN 37202  
TELEPHONE (615)741-3491  
FACSIMILE (615)741-2009

**LAWRENCE HARRINGTON**  
CHIEF POLICY DEPUTY

March 26, 2014

State Funding Board  
c/o Sandra Thompson  
Assistant Secretary  
Office of State and Local Finance  
16th Floor, James K. Polk State Office Bldg.  
Nashville, TN 37219

RE: List Identifying State Tax and Non-Tax Revenue Sources

Gentlemen:

The attached list identifying State tax and non-tax revenue sources existing as of March 26, 2014, is approved pursuant to the provisions of T.C.A. § 9-4-5202.

Sincerely,

A handwritten signature in blue ink, appearing to read "RE Cooper", written over a horizontal line.

ROBERT E. COOPER, JR.  
Attorney General and Reporter

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Encl.

The list below identifies tax and non-tax revenue sources existing as of March 26, 2014, and is approved by the Attorney General and Reporter pursuant to the provisions of Tenn. Code Ann. § 9-4-5202:

#### Tax Revenue Sources

1. Sales and Use Tax
2. Gasoline Tax
3. Diesel Tax
4. Special Privilege Tax on Petroleum Products
5. Export Tax on Petroleum Products
6. Environmental Assurance Fee
7. Highway User Fuel Tax
8. Alternative Fuels Tax (Liquefied Gas Tax & Compressed Natural Gas Tax)
9. Income Tax
10. Recordation Tax
11. Privilege Taxes
12. Litigation Tax
13. Gross Receipts Taxes
14. Beer Taxes
15. Alcoholic Beverage Taxes
16. Franchise Tax
17. Excise Tax
18. Inheritance, Gift and Estate Tax
19. Tobacco Tax
20. Motor Vehicle Title and Registration Fees
21. Mixed Drink Tax
22. Business Tax
23. Occupational Privilege Tax
24. Severance Taxes
25. Insurance Premiums Tax
26. Coin Operated Amusement Machine Tax
27. Tire Predisposal Fee
28. Used Oil Tax
29. Car Rental Surcharge
30. Bail Bond Tax
31. Vending Machine Tax
32. Unauthorized Substances Tax
33. Nursing Home Tax
34. Hospital Coverage Assessment

#### Mixed Fee and Tax Revenue Sources

35. Regulatory Fees and Tax Collections from:
  - a. Department of Commerce and Insurance

- b. E-911 Emergency Communications
- c. Department of Financial Institutions
- d. Wildlife Resources Agency
- e. Department of Health
- f. Department of Agriculture
- g. Regulatory Board Fees
- h. Tennessee Regulatory Authority
- i. Secretary of State
- j. Department of Safety
- k. Department of Revenue
- l. Department of Environment and Conservation
- m. Tennessee Bureau of Investigation
- n. Department of Transportation
- o. Other State Departments, Agencies and Boards

#### Non-Tax Revenue Sources

- 36. Court Fines & Penalties Reported to:
  - a. Wildlife Resources
  - b. Department of Health
  - c. Tennessee Regulatory Authority
  - d. Department of Safety
  - e. Department of Education
  - f. Department of Environment and Conservation
  - g. Other State Departments, Agencies and Boards
- 37. Treasury Earnings
- 38. Departmental Revenues for Current Services
- 39. Federal Funds
- 40. Proceeds of State Bonds and Notes
- 41. Gifts and Donations
- 42. Payments in Lieu of Taxes
- 43. Tobacco Litigation Settlement
- 44. Lottery Revenues

Approved:



ROBERT E. COORER, JR.  
Attorney General and Reporter  
State of Tennessee